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By the United States in Congress assembled. February 20, 1782

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WHEREAS it is become indispensably necessary to settle and adjust, and finally to determine the proportions to be borne by the several states of the expences of the war, from the commencement thereof, until the 1st day of January 1782, except the monies loaned:

And whereas, from the present situation of some of the states, the rule for fixing such proportions agreeably to the articles of confederation, to wit, A valuation of lands, buildings and improvements, cannot with any degree of certainty be proceeded on: and as from a consideration of the states having been variously affected by the war, the said rule, upon a valuation hereafter to be taken, might not, if strictly adhered to, without proper allowances for particular circumstances, produce that equal justice so desireable in this important object,

In order therefore that the aforesaid expences may be proportioned in a speedy and equitable manner,

RESOLVED, That it be earnestly recommended to the several legislatures of the respective states, without delay to authorise and impower the United States in Congress assembled, in the final settlement of the proportions to be borne by each state, of the general expences of the war, from the commencement thereof until the first day of January, 1782, except the monies loaned to the United States, (for the security and discharge of the principal and interest of which Congress rely on a compliance with their requisition of the third day of February, 1781,) to assume and adopt such principles as from the particular circumstances of the several states at different periods may appear just

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and equitable, without being wholly confined to the rule laid down in the eighth article of the confederation, in cases where the same cannot be applied without manifest injustice.

That it be recommended to the states respectively to obtain and transmit to Congress as soon as may be, all such documents and information as they may judge most proper to assist the judgment of Congress in forming just estimates of the value and abilities of each state at the close of every year within the aforesaid term, in order to settle the proportions before mentioned.

RESOLVED, That upon settling the annual proportions of the several states, of the expences of the war, up to the first day of January, 1782, where any of the states have exceeded their proportions, as interest of six per centum per annum, shall be allowed thereon, and a deduction equal thereto made in the future annual proportions of those states; and where any states shall appear to have been deficient in advancing their proportions, a like interest shall be charged thereon, and such deficiency charged in the future proportions of such states.